REMARKS

Election/Restriction Requirements:

In response to the Office Action of September 29, 2006, Applicants have amended the claims as set forth above. Applicants elect, without traverse, Group 1, Species I-G (a process of making a parametric speaker transducer, classified in class 29 subclass 594). Consequently, claims 1-37 remain pending, with claims 2-11, 24-27 and 30-37 being withdrawn from consideration.

The Commissioner is hereby authorized to charge any additional fee or to credit any overpayment in connection with this Amendment to Deposit Account No. 20-0100.

DATED this 26th day of October, 2006.

ully submitted,

Vasyn R. Jones Registration No. 51,008

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